

# SIKKIM

## GOVERNMENT



## GAZETTE

EXTRAORDINARY  
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Gangtok

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No. 550

GOVERNMENT OF SIKKIM  
COMMERCIAL TAX DIVISION  
FINANCE, REVENUE & EXPENDITURE DEPARTMENT  
GANGTOK - 737101, SIKKIM

NO. GOS/IT&CT/2006-07/12-A2(79)114

DATED: 26/09/2013

### NOTIFICATION

In exercise of power conferred by clause (a) of sub-section (1) of Section 5 of the Sikkim Sales Tax Act, 1983 and in supersession of notification no. 140/IT&CT/08 dated 16-08-2008, the State Government hereby specifies the rates of local sales tax in respect of goods listed in Schedule - II as under, namely:-

Sl. No.	Name of goods	Rate of tax
1	Motor Spirit	-20 paise per rupee
2	High Speed Diesel	-10 paise per rupee

This notification shall come into effect from the 01st day of October 2013.

Commissioner of Commercial Taxes